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DUNSMORE BUSINESS COLLEGE
 STAUNTON, VIRGINIA

BIG VALUE SALE
Beginning Monday, Jan. 2
 We will offer our entire stock of
 goods at **COST**; consisting of dry
 goods, notions, shoes, rubbers,
 overcoats, odd coats, groceries,
 drugs, etc.

This list gives an idea of the prices

Men's \$15 overcoats now 6.98	Men's odd coats, \$8 value now 3.98
Men's \$5 and \$6 sweaters, now 3.98	Lumber jackets, \$4 value now 2.98
Men's 4 buckle arctics now 3.29	Men's 5 buckle rubber arctics now 4.29
Sugar 7c pound	Good loose ground coffee guaranteed, now 25c lb
Tomatoes, 20c size, 13c can	Corn, 12 1-2c per can
Hominy, 12c can	Prunes, 12c per lb
Fancy peaches, 17c pound	
Extra choice apricots 22c lb	

Hundreds of other bargains. Come
 and see for yourself. Prize ticket
 given with every \$1 sale; 3 prizes
 given away every Saturday night
 while sale lasts. Terms strictly
 cash and produce.

L. D. PAYNE & CO.
 Seebert, W. Va.

**The National Forests and
 The Local Tax Situation**

The policy of the Federal Government of acquiring lands for the protection of the headwaters of navigable streams, and to preserve water powers, the continuance of a timber supply to meet future needs, and the preservation of forest areas for public recreational purposes is unquestionable. Unfortunately the acquisition of large areas withdraws property from taxation, property from which the counties derive revenue. Many of the counties are hard pressed for the revenue. The expenditures of the counties are heavy and increasing. Sources of revenue in many counties are decreasing. There is a decrease in taxable standing timber because of lumbering operations and a corresponding increase in cut-over unproductive lands; lands that the owners are not desirous to hold for another crop and there being no further means of development, the owners sell to the Federal Government at the first opportunity.

The Forest Service has undertaken a study of the relation of the National Forests to the tax situation of the counties within the Forests. The following tabulations will give a brief summary of the results obtained for the four counties in which the Monongahela National Forest is situated:

Pendleton County
 Loss to County in Taxes Through Government Ownership, Area of County in National Forest acres 28,244
 Assessed valuation if in private ownership \$28,244.
 Tax return if in private ownership \$588.
 Income, Assistance and Public Benefits accruing to Pendleton County from National Forest Management for year ending June 30, 1927: 3,099.
 25 percent of National Forest Receipts \$99.
 Road and trail construction and maintenance 14,051.
 Value of Forest Service fire protection to private lands 1,080.
 Total \$15,230

Pochohontas County
 Loss to County in Taxes through Government ownership, Area of County in National Forest acres 22,596
 Assessed valuation if in private ownership \$61,806.
 Income, Assistance and Public Benefits accruing to Pochohontas County from National Forest Management for year ending June 30, 1927: 3,099.
 25 percent of National Forest Receipts \$99.
 Road and trail construction and maintenance 14,051.
 Value of Forest Service fire protection to private lands 1,080.
 Total \$15,230

25 percent of National Forest Receipts	\$79.
Road and trail construction and maintenance	21,320.
Value of Forest Service protection to privately owned lands	1,244.
Randolph County	
Loss to County in Taxes Through Government Ownership, Area of County in National Forest acres 64,643	
Assessed value if in private ownership	\$95,228.
Tax return if privately owned	2,165.
Income, Assistance, and Public Benefits accruing to Randolph County from National Forest Management for year ending June 30, 1927: 25 percent of National Forest Receipts	\$226.
Taxes on privately owned improvements on National Forest lands	123.
Road and trail construction and maintenance	2,712.
Value of Forest Service fire protection to privately owned lands	2,720.
	\$5,781.
Tucker County	
Loss to County in Taxes Through Government Ownership, Area of County in National Forest acres 50,146	
Assessed valuation if in private ownership	\$149,630.
Tax return if in private ownership	3,377.
Income, Assistance, and Public Benefits accruing to Tucker County from National Forest Management for year ending June 30, 1927: 25 percent of National Forest Receipts	\$176.
Road and trail construction and maintenance	283.
Value of Forest Service fire protection to private lands	2,640.
	3,099.

The local tax assessors' figures were used in every case possible. The tax rate used for each county is an average of the rates for the tax districts within the county.

According to Federal Law, they receive 25 percent of the gross receipts of the National Forests. This money is divided among the counties within a National Forest on an acreage basis. For a forest like the Monongahela that has been heavily cut over and severely burned the stand of merchantable timber is practically nil, consequently the revenue is small. On some National Forests having accessible merchantable timber the income to the counties amounts to as much as \$1.00 per acre per annum.

In order to protect the 200,000 acres of National Forest land from fire, it is necessary to protect approximately 250,000 acres of privately owned lands. These lands are receiving practically the same effective protection as is given the government owned land.

The above tabulations do not include the amounts spent by the Forest Service in the counties for payrolls, supplies, and equipment. This amounts to considerable in the towns of Parsons, Elkins, and Durbin.

ROSTER OF COMPANY G, THIRTY-FIRST REGIMENT OF VIRGINIA INFANTRY

Compiled from the Muster and Pay Rolls from September 1, 1861 to February 28, 1862, on file in the West Virginia Department of Archives and History.

Enlistments at Greenbank, Laurel Hill and Allegheny

James Crawford Arbogast, Captain May 29, 1861, Post Major vice J. H. Chenoweth, killed Port Republic June 9, 1862.

George W. Slie, 1st Lieut. May 29, 1861.

James Franklin Gum, 2nd Lieut., May 29, 1861.

Sid Ruckman, 1st Lieut. May 29, 1861, Post from 2nd Sgt Comd Co '62

C. B. Ruckman, 2nd Lieut. May 29, 1861, resigned Nov 14, 1862

Elisha Wilfong, 2nd Lieut. May 29, 1861, commanded company after Nov 1862

John B. Warwick, 2nd Lieut. May 29, 1861, Post from 1st Sgt, wounded Port Republic, July 8, '62

Non-Commissioned Officers

William H. Hull 1st Sgt. May 29, 1861, lives at Marlinton

George W. Arbogast, 2nd Sgt. May 29, 1861, wounded Port Republic, June 9, 1862

John W. Nottingham, 2nd Sgt. May 29, 1861

George W. Jackson, 3rd Sgt. May 29, 1861, discharged

Robert Wolfenbarger, 4th Sgt. March 17, 1862

William D. Kerr, 3rd Sgt. Mar 17, 1862, died Staunton Nov 8, '62

Valentine Gillespie, 4th Sgt. May 29, 1861, absent after Nov '62

William M. Huse, 4th Sgt. Mar 17, 1862

Jno J. Hicks, 5th Sgt. May 29, 1861, killed Port Republic June 9, 1862

William E. Hicks, Corp. May 29, 1861

John P. Varner 1st Corp. Mar 17, 1862

James W. Huse, 2nd Corp. Mar 17, 1862

Emanuel Wilfong, Corp. May 29, 1861

Milton Campbell, 2nd Corp. June 22, 1861, died of wounds White Hall, July 27, 1862

Henry Sheets, Corp. June 22, 1861

Jonas Wilfong, 3rd Corp. Mar 17, 1862

George B. Arbaugh, 4th Corp. Mar 17, 1862

Samuel G. Lindsey, 4th Corp. May 29, 1862

Privates: Enlisted Remarks

Bibb, John A., May 29, 1861, died of wounds July 1, 1862

Boyer, Leonard, May 29, 1861

Burner, Allen C., June 22, 1861

Beverage, George W., May 29, 1861

Beard, Joel E., June 22, 1861, died Sept 28, 1861

Carpenter, Crawford, Mar 17, 1862

Courtney, Andrew J. Mar 17, 1862

Carpenter, Samuel, Mar 17, 1862, died of wounds received Battle Port Republic, June 9, 1862

Carpenter, John M., Mar 17, 1862, wounded at Hazel River, Aug 22, 1862, absent after Jan 1863

Castile, George, March 17, 1862, died of wounds received Battle Port Republic, June 9, 1862

Collins, Charles, March 17, 1862, discharged account age

Collins, James, March 17, 1862

Collins, William, Mar 17, 1862, discharged account age

Doyl, Els, Mar 17, 1862, discharged account age

Doyl, Joshua, March 17, 1862, wounded Port Republic June 9, '62

Galford, John A. March 17, 1862, died of wounds Jan 13 1863

Gillespie, William, May 29, 1861, captured Sept 18, 1862, exchanged never returned to company.

Gum, George M., May 29, 1861

Gum, Robert M., May 29, 1861

Gum, McBride, May 29, 1861

Halterman, Levi, May 29, 1861, transferred to Company A, 25th Virginia Inf

Hamilton, James G., May 29, 1861, taken prisoner, exchanged and again captured

Hevener, Harvey, May 29, 1861

Hicks, Charles B., May 29, 1861

Hicks, C. W., May 29, 1861

Higgins, James, May 29, 1861

Higgins, Samuel C. May 29, 1861

Houchin, Charles H., Mar 17, 1862

Hudson, Dallas, Mar 17, 1862, killed battle Port Republic

Hull, Robert, March 17, 1862

Hull, Henry, March 17, 1862

Huse, J. W., March 17, 1862, taken prisoner, exchanged

Kerr, George, March 17, 1862, discharged account age

Kelly, Cyrus N., March 17, 1862

Lindsey, Robert D., May 29, 1862, wounded battle Port Republic

Lockridge, Robert, March 17, 1862

Logan, James A., May 29, 1862, discharged on account of age.

Long, John May 29, 1862

Long, Henry March 17, 1862

Long, Lafayette March 17, 1862

McLaughlin, James N. May 29, 1862

McLaughlin, Hugh May 29, 1862

McLaughlin, Robert May 29, 1862

McLaughlin, Jacob May 29, 1862

Moore, Charles L. March 17, 1862

Moore, James C. March 17, 1862, Died of wounds received at Gaines Mills, July 20, 1862.

Moore, Mathias L. March 17, 1862

Nottingham, John, May 29, 1862

Nottingham, Washington March 17, 1862, discharged account of age

Phillips, George W., March 17, 1862

Wounded Cedar Run, Aug. 9, 1862, returned to Company Feb. 1864, trans. Comp F, 19 Va. Cavalry

Pugh, Ira Ellis March 17, 1862, discharged account of age.

Ruckman, Samuel June 22, 1861, died October 24, 1861

Radcliff, John May 29, 1862

Sharp, Daniel June 25, 1862

Shafer, Andrew J. May 29, 1862

Shoals, James May 29, 1862

Spencer, J. J. March 17, 1862

Stimpson, Jacob June 22, 1862

Sutton, John G. March 17, 1862, Discharged account age.

Sutton, Samuel J. May 29, 1862

Sizem, William W. May 29, 1861 Wounded October 3, 1861

Sheets, Andrew May 29, 1861

Sheets, Jacob May 29, 1861

Swink, Zachariah March 17, 1862

Townsend, William T. March 17, '62

Townsend, Taylor March 17, 1862

Thomas, John B. March 17, 1862, wounded Cedar Run, missing after September, 1862

Taylor, Andrew J. March 17, 1862, taken prisoner, parolled

Taylor, Jacob March 17, 1862

Tracy, George March 17, 1862, discharged on account of age

Tracy, James A. Sept. 14, 1862—transferred from Co. F, 19 Va. Cav February 24, 1864.

Tracy, William March 17, 1862; killed near Fairfax C. H. Sept 1, 1861 "Tacy" (Tracy?) James May 29, 1861; died October 3, 1861

Wolf, Phillip May 29, 1861; captured Oct. 3, 1861, Batt's Greenbrier

Wanless, James May 29, 1861

Warwick, Peter H. May 29, 1862; wounded battle Port Republic June 9, 1862.

Wilfong, Daniel March 17, 1862; discharged account of age

Wilfong, Elisha March 17, 1862; wounded at Massassas

Wilfong, John M. March 17, 1861

Wilfong, George March 17, 1861; wounded at Port Republic

Woodell, Aaron March 17, 1861; died near Valley Mills, May, 1862.

Woodell, Warwick March 17, 1861; Yeager, Henry A. March 17, 1861; taken prisoner June 9, 1862, parolled at Cross Keys.

Yeager, William April 2, 1862; Det. Ser. trans. July 5, 1862, killed at Petersburg.

Record of Events

October, 1861, J. C. Arbogast commanding: no date.

From the 31st of December, 1861, to February 28, 1862, Camp Allegheny, J. C. Arbogast commanding, aggregate 46 men. "Major of Regiments having been killed June 9th, Arbogast being next senior officer has been acting as Major."

No date—Lieut. Ruckman commanding—aggregate 63 men. One Sgt. 2 Corp., and 11 privates deserted November 2, 1862—Camp near Berryville, Lt. Elisha Wilfong commanding company, aggregate 54 men; 14 sick, 25 on duty, 7 on extra duty.

December 31, 1862—Camp near Front Royal; 47 names on roll, E. Wilfong commanding (Lieutenant).

February 28, 1863, Camp near Port Royal, Elisha Wilfong, Lieut. commanding; aggregate 52 men. 26 fit for duty, six on detached service May 30, 1863, Camp Buffalo Gap, Lieut. E. Wilfong commanding. Aggregate; 52 men; 8 sick, absent; 2 sick present; 2 extra duty, 28 present fit for duty.

October 31, 1863, Camp 4th Va. Brigade, John B. Warwick, 2nd Lieut. commanding. 38 aggregate. 27 present for duty.

February 29, 1864, Camp near Somersville Ford; Elisha Wilfong 2nd Lieut. commanding. Aggregate 40 men, present and absent, 28 present for duty.

SIMMONS-PLUMMER

Miss Mary S. Plummer of Bayard and L. O. Simmons of Marlinton, W. Va. were united in marriage in the M. E. church at Bayard, Christmas night at 8 o'clock, by Rev. the J. L. Ayers.

The bride is a daughter of Dr. and Mrs. G. T. Plummer of Bayard, and is a graduate of Bonny school. The groom is a graduate of Staunton school. The church was beautifully decorated for the occasion. John J. Tamburini was best man and Miss Ina Best was maid of honor. Ruth Lee Gade was flower girl, and Miss Mabel Snyder played the wedding march, while J. Paul Simmons, son of the groom, acted as interpreter, as both of the contracting parties are mutes. One of the largest crowds ever in attendance at a church function was present. A reception was given at the home of the bride's parents, at which a large number of friends gathered. Mr. Simmons is employed as foreman in the printing office of the Pochontas Times at Marlinton, where the couple will their home.—Cumberland Daily News.

Johnson Swicker—
 Mr. W. L. Johnson, son of Mrs. S. S. Johnson, was married Saturday Dec. 24, to Miss Virginia Swicker, at Mount Crawford. The bride's father, the Rev. K. D. Swicker, performed the ceremony. Mr. Johnson attended W. & L. in '26 and at present is in business in Pittsburg.—Lexington Gazette

Report of Dry Creek School 4th month. Mrs. Glenn Smith, teacher. Perfect attendance, Hester McChis tie, Pearl Conneran, Grace Barnes, Frances Tyre, Mildred Barnes, Law rence Cochran, Stanley Londermilk. Faithful attendance: George Price Adkinson, Buster McNeill, Isaac A. Kish, Lonnie Armstrong, Mildred McNeill, Orliva Pettis, Edith Armstrong.



Today, Chevrolet presents the crowning triumph of sixteen years' continuous progress—a great new automobile so impressive in appearance, performance and staunchness that it marks the opening of a new era of luxurious transportation at low cost.

Built on a 107-inch wheelbase—4 inches longer than before—the Bigger and Better Chevrolet is impressively large, low and racy. Its new Fisher Bodies are finished in new Duco colors and offer rich new upholstery and handsome appointments. Its improved valve-in-head engine has numerous impressive features such as alloy "invar strut" pistons, hydro-laminated camshaft gears, mushroom type valve tappets, AC oil filter and AC air cleaner. The chassis also has been redesigned. As a result, the new Chevrolet provides delightful smoothness throughout the entire speed range—a wide margin of power for hills—

click-of-the-heel acceleration—the ability to maintain 50, 55 and 60 miles an hour without the slightest sense of forcing or fatigue—the safety of four-wheel brakes—the steering ease that can only result from a ball bearing worm and gear steering mechanism—and comfort over all roads at all speeds due to semi-elliptic shock absorber springs—84% of the wheelbase.

Come in—see the car—and learn how Chevrolet has again electrified America by creating a bigger and better motor car and offering it at prices so low as to be actually amazing!

Every feature of advanced design demanded in the finest cars now offered in the New Chevrolet! Read this partial list.

Improved valve-in-head motor.	Safety gasoline tank at rear. Larger balloon tires 30" x 4.50".	Improved Delco-Remy D14 tributor ignition.
New stronger frame 4' longer wheelbase 107".	New streamline bodies by Fisher.	Combination tail and stop light.
Thermostat control cooling system.	Alumite pressure lubrication. New Duco colors.	Large 17" steering wheel, spark and throttle levers located at top.
New alloy "invar strut" pistons.	Theft-proof steering and ignition lock.	Fisher "VV" one-piece windshield on closed models.
New instrument panel, indirectly lighted.	AC oil filter.	Automatic windshield wipers on closed models.
New two-port exhaust.	Single-plate dry disc-clutch.	Semi-floating rear axle.
New ball bearing worm and gear steering.	New crankcase breathing system.	
Semi-elliptic shock absorber springs; 84% of wheelbase.	Heavy one-piece full-crown fenders.	and 4-Wheel Brakes
	Vacuum tank fuel supply.	

The Roadster	\$495	The Sport Cabriolet	\$665
The Touring	\$495	The Imperial Landau	\$715
The Coupe	\$495	Light Delivery Truck	\$375
The 4-Door Sedan	\$675	Utility Truck	\$495
	The COACH		\$585

All prices F. O. B. Flint, Michigan. Check Chevrolet Delivered Prices. They include the lowest handling and financing charges available.

REXRODE CHEVROLET CO.
 Marlinton, West Virginia

THE GOOD DAY
 Once there was a Good Day. It was a Perfectly Good Day: warm, but not too warm; bright and snappy and glorious.

It took a walk to receive men's praises and back in their gratitude, and this is what he overheard:

Casper Binschart: "Dear me, we need rain."

Mary Jones: "How monotonous this weather is!"

Samuel Sprague: "Getting horridly dusty."

Morton Grant: "It's so windy today I can't burn my leaves."

Granny Stimmons: "Horrid cold! I wish the sun would come out real hot and cure my rheumatism."

Ned Greeley: "Heigh-ho! The ether today gives me spring fever!"

Then the Good Day went back home discouraged. "What's the use," it said, "of being a Perfectly Good Day, if this is all I get for it?"

So the next day it rained.—Aspen Jones in Christian Endeavor World.

Administrator's Notice
 Notice is hereby given to all persons having claims against the estate of Mrs. G. E. Underwood to present the same proven according to law to the undersigned administrator at his office, Hunterville, W. Va. All persons owing said estate will prepare to settle at once.

This 27th of December, 1927.
 Wm. Underwood
 Administrator of estate of Mrs. G. E. Underwood, deceased.